



Audits – Bay & Central Region
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January 23, 2009

Bruce Gurganus, MFT
Director
Marin County Community Mental Health Services
20 North San Pedro, Suite 2028
San Rafael, CA 94903

Dear Mr. Gurganus:

AUDIT REPORT – MARIN COUNTY COMMUNITY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Marin County Community Mental Health Services for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.


The effect of this revised allowable program costs is as follows:

	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 6,336,013	\$ 6,331,088	\$ (4,925)
Federal Share of Healthy Families	\$ 142,994	\$ 142,655	\$ (339)
State General Funds EPSDT Due State	\$ 1,058,108	\$ 1,053,376	\$ (4,732)

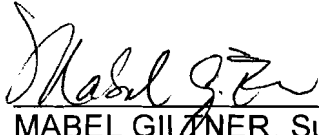
Bruce Gurganus, MFT, Director
January 23, 2009
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If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,



WALTER J. HILL, JR., MBA, EA
Chief of Audits



MABEL GILTNER, Supervisor
Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

MARIN COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2004

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 3,872,677	\$ 3,615	\$ 3,876,292
HEALTHY FAMILIES - FFP	(Sch. 2a)	129,114	(150)	128,964
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 4,001,791</u>	<u>\$ 3,466</u>	<u>\$ 4,005,257</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 2,463,336	\$ (8,540)	\$ 2,454,796
HEALTHY FAMILIES - FFP		13,880	(189)	13,691
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 2,477,216</u>	<u>\$ (8,729)</u>	<u>\$ 2,468,487</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 6,336,013	\$ (4,925)	\$ 6,331,088
HEALTHY FAMILIES - FFP		142,994	(339)	142,655
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 6,479,007</u>	<u>\$ (5,263)</u>	<u>\$ 6,473,744</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Adj #64)	<u>\$ 1,058,108</u>	<u>\$ (4,732)</u>	<u>\$ 1,053,376</u>

MARIN COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
Total Medi-Cal Gross Reimbursement				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	5,544,095	11,823	5,555,918
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	32,288	1,918	34,206
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	131	0	131
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	182,214	(3,759)	178,455
9. Total		<u>\$ 5,758,728</u>	<u>\$ 9,983</u>	<u>\$ 5,768,711</u>

Less: Patient & Other Payer Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	49,377	4,238	53,615
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 49,377</u>	<u>\$ 4,238</u>	<u>\$ 53,615</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	5,527,006	9,504	5,536,510
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	131	0	131
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	182,214	(3,759)	178,455
25. Total		<u>\$ 5,709,351</u>	<u>\$ 5,745</u>	<u>\$ 5,715,096</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

MARIN COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004

COUNTY OPERATED FEDERAL		Audit		
		As Settled	Adjustments	As Audited
Amount Negotiated Rates Exceed Cost				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		\$ 0	\$ 0	\$ 0
Medi-Cal Administrative Reimbursement				
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 1,680,888	\$ 1,810	\$ 1,682,698
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 1,828,909	\$ (85,201)	\$ 1,743,708
39. Medi-Cal Administrative Reimbursement	(Lower of Ln 37, Ln 38)	\$ 1,680,888	\$ 1,810	\$ 1,682,698
Healthy Families Administrative Reimbursement				
40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 20,357	\$ (405)	\$ 19,952
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 16,423	\$ 39,238	\$ 55,661
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$ 16,423	\$ 3,529	\$ 19,952
Utilization Review Reimbursement				
43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 89,926	\$ 5,263	\$ 95,189
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$ 34,684	\$ (692)	\$ 33,992
Net SD/MC Reimbursement - FFP				
45. Direct Services	(MH1979, Ln 16,16A)	\$ 2,926,327	\$ 4,700	\$ 2,931,027
46. Enhanced (Children)	(MH1979, Ln 17,17A)	20,988	1,246	22,234
47. Enhanced (Refugees)	(MH1979, Ln 18)	131	0	131
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	840,444	905	841,349
50. U.R. Skilled Professional	(MH1979, Ln 14)	67,445	3,947	71,392
51. U.R. Other	(MH1979, Ln 15)	17,342	(346)	16,996
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		\$ 3,872,677	\$ 10,452	\$ 3,883,129
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #62)	0	(6,837)	(6,837)
56. Total SD/MC Reimbursement - FFP		\$ 3,872,677	\$ 3,615	\$ 3,876,292
Net Healthy Families Reimbursement - FFP				
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 118,439	\$ (2,443)	\$ 115,996
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	10,675	2,294	12,969
60. Total Healthy Families Reimbursement - FFP		\$ 129,114	\$ (150)	\$ 128,964
61. Total - FFP (Ln 56 + Ln 60)		\$ 4,001,791	\$ 3,466	\$ 4,005,257

(To Sch. 1)

MARIN COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity No.	Legal Entity	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Medi-Cal and Crossover Gross Cost	Enhanced - Children Gross Cost	Enhanced - Refugees Gross Cost	Total Gross Cost (Excl. HFP)	Healthy Families Gross Cost	Medi-Cal and Crossover Gross Cost	Enhanced - Children Gross Cost	Enhanced - Refugees Gross Cost	Total Gross Cost (Excl. HFP)	Healthy Families Gross Cost
		(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 1 to 3)	(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 6 to 8)	(MH 1968, Ln 27, 27A)
104	Bonita House	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	42,139 \$	0 \$	0 \$	42,139 \$	0
109	Asian Community Mental Health	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	315 \$	0 \$	0 \$	315 \$	0
113	Fred Finch	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	16,535 \$	0 \$	0 \$	16,535 \$	0
120	Families First, Inc.	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	18,928 \$	0 \$	0 \$	18,928 \$	0
270	Buckelew Program	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	2,124,558 \$	0 \$	0 \$	2,124,558 \$	0
386	Milhou's Children's Services	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	7,652 \$	0 \$	0 \$	7,652 \$	0
397	Community Support Network	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	43,164 \$	0 \$	0 \$	43,164 \$	0
450	Community Institute for Psycho.	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	52,992 \$	0 \$	0 \$	52,992 \$	0
451	Community Action Marin	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	399,175 \$	0 \$	0 \$	399,175 \$	0
453	Housing Authority of Marin	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	557,870 \$	0 \$	0 \$	557,870 \$	0
455	Homeward Bound of Marin	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	116,985 \$	0 \$	0 \$	116,985 \$	0
457	Sunny Hills Children's Garden	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	287,318 \$	31,223 \$	0 \$	318,541 \$	2,419
458	Family Service Agency	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	232,535 \$	1,815 \$	0 \$	234,350 \$	0
466	Catholic Charities of San Fran.	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	133,004 \$	0 \$	0 \$	133,004 \$	0
484	North Valley Schools, Inc.	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	13,642 \$	0 \$	0 \$	13,642 \$	0
488	Jewish Family and Children's Svcs	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	62,497 \$	0 \$	0 \$	62,497 \$	0
529	Willow Glen	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	5,643 \$	0 \$	0 \$	5,643 \$	0
534	Asian Pacific Psychological Svcs	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	200 \$	0 \$	0 \$	200 \$	0
620	Child Therapy Institute of Marin	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	55,413 \$	0 \$	0 \$	55,413 \$	1,438
621	Family Institute of Marin	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	5,398 \$	0 \$	0 \$	5,398 \$	0
624	Novato Youth Center	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	57,798 \$	0 \$	0 \$	57,798 \$	0
625	Full Circle Program	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	183,855 \$	3,399 \$	0 \$	187,254 \$	0
720	Bay Area Comm Resourcea (BACR)	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	5,481 \$	0 \$	0 \$	5,481 \$	0
773	Mainix	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	125,143 \$	2,388 \$	0 \$	127,531 \$	10,041
806	Coordinated Youth Serv Counc (CYSC)	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	20,166 \$	3,065 \$	0 \$	23,231 \$	7,164
1050	Novato Youth & Family Services	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	3,074 \$	0 \$	0 \$	3,074 \$	0
GRAND TOTAL		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	4,571,480 \$	41,890 \$	0 \$	4,613,370 \$	21,062

MARIN COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity No.	Legal Entity	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
		Total Revenue (Excl. HFP)	Healthy Families Revenue	Total Revenue (Excl. HFP)	Healthy Families Revenue	Total Net Cost (Excl. HFP)	Net Cost Healthy Families	Total Net Cost (Excl. HFP)	Net Cost Healthy Families	Total MAA FFP
		INPATIENT		OUTPATIENT		INPATIENT		OUTPATIENT		Reimbursement
		(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(Col 4-11)	(Col 5-12)	(Col 9-13)	(Col 10-14)	(MH 1979, Ln 11-13)
104	Bonita House	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 42,139	\$ 0	0
109	Asian Community Mental Health	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 315	\$ 0	0
113	Fred Finch	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,535	\$ 0	0
120	Families First, Inc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18,928	\$ 0	0
270	Buckelew Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,124,558	\$ 0	0
386	Mihous Children's Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,652	\$ 0	0
397	Community Support Network	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 43,164	\$ 0	0
450	Community Institute for Psycho.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 52,992	\$ 0	0
451	Community Action Marin	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 399,175	\$ 0	0
453	Housing Authority of Marin	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 557,870	\$ 0	0
455	Homeward Bound of Marin	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 116,985	\$ 0	0
457	Sunny Hills Children's Garden	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 318,541	\$ 2,419	0
458	Family Service Agency	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 234,350	\$ 0	0
466	Catholic Charities of San Fran.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 133,004	\$ 0	0
484	North Valley Schools, Inc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13,642	\$ 0	0
488	Jewish Family and Children's Svcs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 62,497	\$ 0	0
529	Willow Glen	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,643	\$ 0	0
534	Asian Pacific Psychological Svcs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 200	\$ 0	0
620	Child Therapy Institute of Marin	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 55,413	\$ 1,438	0
621	Family Institute of Marin	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,398	\$ 0	0
624	Novato Youth Center	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 57,798	\$ 0	0
625	Full Circle Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 187,254	\$ 0	0
720	Bay Area Comm Resourcea (BACR)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,481	\$ 0	0
773	Matrix	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 127,531	\$ 10,041	0
806	Coordinated Youth Serv Counc (CYSC)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 23,231	\$ 7,164	0
1050	Novato Youth & Family Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,074	\$ 0	0
GRAND TOTAL		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,613,370	\$ 21,062	\$ 0

MARIN COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity No.	Legal Entity	(20) Neg. Rates Exceed Costs (Excl. HFP)	(21) Neg. Rates Exceed Costs Healthy Families	(22) Neg. Rates Exceed Costs (Excl. HFP)	(23) Neg. Rates Exceed Costs Healthy Families	(24) Total SD/MC Reimbursement (FFP)	(25) Healthy Families Reimbursement (FFP)	(26) Total Reimbursement (FFP)	(27) FFP Contract Maximum	(28) Lower of FFP or Contract Maximum
		INPATIENT (MH 1968, Ln 38 to 39)	INPATIENT (MH 1968, Ln 40, 40A)	OUTPATIENT (MH 1968, Ln 38 to 39)	OUTPATIENT (MH 1968, Ln 40, 40A)	(MH 1979, Line 21)	(MH 1979, Ln. 27)	(Col. 24 + 25)		
104	Bonta House	\$ 0	\$ 0	\$ 0	\$ 0	22,486	\$ 0	22,486	\$ 94,841	\$ 22,486
109	Asian Community Mental Health	\$ 0	\$ 0	\$ 0	\$ 0	167	\$ 0	167	\$ 5,330	\$ 167
113	Fred Finch	\$ 0	\$ 0	\$ 0	\$ 0	8,755	\$ 0	8,755	\$ 42,224	\$ 8,755
120	Families First, Inc.	\$ 0	\$ 0	\$ 0	\$ 0	10,022	\$ 0	10,022	\$ 15,938	\$ 10,022
270	Buckelew Program	\$ 0	\$ 0	\$ 0	\$ 0	1,131,927	\$ 0	1,131,927	\$ 1,810,720	\$ 1,131,927
386	Milhaus Children's Services	\$ 0	\$ 0	\$ 0	\$ 0	4,052	\$ 0	4,052	\$ 4,079	\$ 4,052
397	Community Support Network	\$ 0	\$ 0	\$ 0	\$ 0	23,136	\$ 0	23,136	\$ 25,800	\$ 23,136
450	Community Institute for Psycho.	\$ 0	\$ 0	\$ 0	\$ 0	28,247	\$ 0	28,247	\$ 31,980	\$ 28,247
451	Community Action Marin	\$ 0	\$ 0	\$ 0	\$ 0	212,516	\$ 0	212,516	\$ 554,152	\$ 212,516
453	Housing Authority of Marin	\$ 0	\$ 0	\$ 0	\$ 0	297,092	\$ 0	297,092	\$ 337,511	\$ 297,092
455	Homeward Bound of Marin	\$ 0	\$ 0	\$ 0	\$ 0	62,224	\$ 0	62,224	\$ 167,423	\$ 62,224
457	Sunny Hills Children's Garden	\$ 0	\$ 0	\$ 0	\$ 0	173,269	1,572	174,841	\$ 463,509	\$ 174,841
458	Family Service Agency	\$ 0	\$ 0	\$ 0	\$ 0	125,046	\$ 0	125,046	\$ 141,245	\$ 125,046
466	Catholic Charities of San Fran.	\$ 0	\$ 0	\$ 0	\$ 0	70,859	\$ 0	70,859	\$ 82,082	\$ 70,859
484	North Valley Schools, Inc.	\$ 0	\$ 0	\$ 0	\$ 0	7,325	\$ 0	7,325	\$ 52,234	\$ 7,325
488	Jewish Family and Children's Svcs	\$ 0	\$ 0	\$ 0	\$ 0	33,279	\$ 0	33,279	\$ 33,307	\$ 33,279
529	Willow Glen	\$ 0	\$ 0	\$ 0	\$ 0	2,988	\$ 0	2,988	\$ 12,680	\$ 2,988
534	Asian Pacific Psychological Svcs	\$ 0	\$ 0	\$ 0	\$ 0	106	\$ 0	106	\$ 5,330	\$ 106
620	Child Therapy Institute of Marin	\$ 0	\$ 0	\$ 0	\$ 0	29,519	935	30,454	\$ 37,715	\$ 30,454
621	Family Institute of Marin	\$ 0	\$ 0	\$ 0	\$ 0	2,873	\$ 0	2,873	\$ 2,877	\$ 2,873
624	Novato Youth Center	\$ 0	\$ 0	\$ 0	\$ 0	30,768	\$ 0	30,768	\$ 31,980	\$ 30,768
625	Full Circle Program	\$ 0	\$ 0	\$ 0	\$ 0	100,256	\$ 0	100,256	\$ 92,622	\$ 92,622
720	Bay Area Comm Resourcea (BACR)	\$ 0	\$ 0	\$ 0	\$ 0	2,923	\$ 0	2,923	\$ 5,330	\$ 2,923
773	Matrix	\$ 0	\$ 0	\$ 0	\$ 0	68,235	6,527	74,762	\$ 221,157	\$ 74,762
806	Coordinated Youth Serv Counc (CYSC)	\$ 0	\$ 0	\$ 0	\$ 0	12,721	4,657	17,378	\$ 34,773	\$ 17,378
1050	Novato Youth & Family Services	\$ 0	\$ 0	\$ 0	\$ 0	1,639	\$ 0	1,639	\$ 5,330	\$ 1,639

GRAND TOTAL \$ 0 \$ 0 \$ 0 \$ 0 \$ 2,462,430 \$ 13,691 \$ 2,476,121 \$ 4,312,169 \$ 2,468,487
(To Sch. 1)

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MARIN COUNTY				00021	64	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	\$ 3,157,647	\$ (58,806)	\$ 3,098,841 *
2	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	215,141	(4,439)	210,702 *
3	MH 1960	18	C	MODE COSTS	9,913,552	63,245	9,976,797
				To reclassify the conservatorship costs allocated to the cost centers to Mode 60 for consistency with the county's prior-years' treatment.			
4	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 1,828,909	\$ (85,201)	\$ 1,743,708
5	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	16,423	39,238	55,661
6	MH 1960	11	C	NON SD/MC ADMINISTRATION	1,312,314	(12,843)	1,299,471
-	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** 3,157,647	(58,806)	3,098,841
				To allocate total administrative cost among SD/MC, Healthy Families, and Non SD/MC Administration based on the gross cost method percentages of 56.2697% for SD/MC, 1.7962% for Healthy Families, and 41.9341% for Non SD/MC. These adjustments incorporate adjustment number 1.			
7	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 89,926	\$ 5,263	\$ 95,189
8	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	34,684	(692)	33,992
9	MH 1960	15	C	NON SD/MC UTILIZATION REVIEW	90,531	(9,010)	81,521
-	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** 215,141	(4,439)	210,702
				To adjust utilization review cost based on the gross cost method percentages of 61.3097% for SD/MC and 38.6903% for Non SD/MC. These adjustments incorporate adjustment number. 2.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MARIN COUNTY				00021	64	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MODES OF SERVICE</u>			
10	MH 1964	4	A	DAY SERVICES (MODE 10)	\$ 1,086,920	\$ (31,475)	\$ 1,055,445
11	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	8,555,406	(239,341)	8,316,065
12	MH 1964	6	A	OUTREACH SERVICES (MODE 45)	193,797	(5,570)	188,227
13	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	0	339,631	339,631
				To reclassify the conservatorship costs allocated to the cost centers to Mode 60 for consistency with the county's prior-years' treatment. These adjustments coincide with adjustment numbers 1-3.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MARIN COUNTY				00021	64	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED GROSS COSTS</u>			
14	MH 1966A	3		MODE 10 SERVICE FUNCTION 10/25	\$ 1,086,920	\$ (31,475)	\$ 1,055,445
15	MH 1966A	3		MODE 15 SERVICE FUNCTION 15/01	\$ 1,585,270	\$ (45,750)	\$ 1,539,520
16	MH 1966A	3		SERVICE FUNCTION 15/30	4,464,001	(129,090)	4,334,911
17	MH 1966A	3		SERVICE FUNCTION 15/60	2,053,834	(59,342)	1,994,492
18	MH 1966A	3		SERVICE FUNCTION 15/70	178,145	(5,159)	172,986
				To adjust reported gross cost at the service function level to reflect the RVS method of allocation.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MARIN COUNTY				00021	64	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>							
<u>PROGRAM 1</u>							
19	MH 1966	2	SERVICE FUNCTION 15/01	836,772	85	836,857	
20	MH 1966	2	SERVICE FUNCTION 15/30	1,829,791	75	1,829,866	
21	MH 1966	2	SERVICE FUNCTION 15/60	454,208	30	454,238	
<u>PROGRAM 2</u>							
22	MH 1966	3	SERVICE FUNCTION 15-31	30,590	235	30,825	
23	MH 1966	3	SERVICE FUNCTION 15-33	31,635	225	31,860	
To adjust total units to agree with the county's records.							
* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.							

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MARIN COUNTY				00021	64	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
24	MH 1966	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	447,642	18,256	465,898 *
25	MH 1966	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	1,619,563	(22,421)	1,597,142 *
26	MH 1966	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	17,085	270	17,355 *
27	MH 1966	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	42,690	6,359	49,049 *
28	MH 1966	10	Total	ENHANCED - CHILDREN UNITS - 07/01/03 to 09/30/03	4,196	(3,601)	595 *
29	MH 1966	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/03 to 06/30/04	10,491	3,601	14,092 *
	MH 1966	10B	Total	ENHANCED - REFUGEES UNITS - 07/01/03 to 06/30/04	30	0	30 *
30	MH 1966	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	26,758	(14,509)	12,249 *
31	MH 1966	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	53,598	13,729	67,327 *
			Info	TOTAL	2,222,053	1,684	2,223,737 *
				To adjust the as settled (MH 1966) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated February 29, 2008. The above adjustments include Phase II. The County did not use the Disallowed Claims System (DCS) to self report disallowed EPSDT claims in the audit year. Copies of workpapers which show details of the above adjustments have been provided to the County.			
32	MH 1966	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 465,898	(176)	465,722 *
33	MH 1966	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 1,597,142	4,731	1,601,873 *
34	MH 1966	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 17,355	56	17,411 *
35	MH 1966	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 49,049	(5,475)	43,574 *
36	MH 1966	10	Total	ENHANCED - CHILDREN UNITS - 07/01/03 to 09/30/03	** 595	1,200	1,795 *
	MH 1966	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/03 to 06/30/04	** 14,092	0	14,092 *
	MH 1966	10B	Total	ENHANCED - REFUGEES UNITS - 07/01/03 to 06/30/04	** 30	0	30 *
37	MH 1966	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** 12,249	(1,200)	11,049 *
	MH 1966	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** 67,327	0	67,327 *
			Info	TOTAL	** 2,223,737	(864)	2,222,873 *
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's report. The above adjustments include Phase II. Copies of workpapers which show details of the above adjustments have been provided to the County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MARIN COUNTY				00021	64	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
38	MH 1966	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 465,722	(330)	465,392
39	MH 1966	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 1,601,873	(6,068)	1,595,805 *
40	MH 1966	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 17,411	330	17,741
41	MH 1966	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 43,574	5,868	49,442
	MH 1966	10	Total	ENHANCED - CHILDREN UNITS - 07/01/03 to 09/30/03	** 1,795	0	1,795
	MH 1966	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/03 to 06/30/04	** 14,092	0	14,092
	MH 1966	10B	Total	ENHANCED - REFUGEES UNITS - 07/01/03 to 06/30/04	** 30	0	30
	MH 1966	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** 11,049	0	11,049
	MH 1966	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** 67,327	0	67,327
			Info	TOTAL	** 2,222,873	(200)	2,222,673 *
				To adjust the SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report by SFC. The above adjustments include Phase II. Copies of workpapers which show details of the above adjustments have been provided to the County.			
42	MH 1966	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 1,595,805	(3,325)	1,592,480
			Info	TOTAL	** 2,222,673	(3,325)	2,219,348
				To adjust the SD/MC units as a result of disallowances identified by the county's utilization review unit.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MARIN COUNTY				00021	64	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>CONTRACT PROVIDERS</u>			
43	MH 1966	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	614,463	253	614,716 *
44	MH 1966	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	2,025,308	6,146	2,031,454 *
45	MH 1966	10	Total	ENHANCED - CHILDREN UNITS - 07/01/03 to 09/30/03	1,347	(874)	473 *
46	MH 1966	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/03 to 06/30/04	7,976	874	8,850 *
47	MH 1966	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	2,298	418	2,716 *
48	MH 1966	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	8,385	(418)	7,967 *
			Info	TOTAL	2,659,777	6,399	2,666,176 *
				To adjust the as settled (MH 1966) SD/MC units of service/time for the County's contract providers to agree with the State DMH Approved Claims Report dated February 29, 2008. The above adjustments include Phase II. The County did not use the Disallowed Claims System (DCS) to self report disallowed EPSDT claims in the audit year. Copies of workpapers which show details of the above adjustments have been provided to the County.			
49	MH 1966	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 614,716	(25)	614,691
	MH 1966	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 2,031,454	0	2,031,454 *
	MH 1966	10	Total	ENHANCED - CHILDREN UNITS - 07/01/03 to 09/30/03	** 473	0	473
50	MH 1966	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/03 to 06/30/04	** 8,850	240	9,090 *
	MH 1966	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** 2,716	0	2,716
51	MH 1966	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** 7,967	(240)	7,727
			Info	TOTAL	** 2,666,176	(25)	2,666,151 *
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's report. The above adjustments include Phase II. Copies of workpapers which show details of the above adjustments have been provided to the County.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider MARIN COUNTY				Provider Number 00021	No. of Adj. 64	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>CONTRACT PROVIDERS</u>			
52	MH 1966	10A	Total Info	ENHANCED - CHILDREN UNITS - 10/01/03 to 06/30/04 TOTAL To adjust the SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. The above adjustments include Phase II. Copies of workpapers which show details of the above adjustments have been provided to the County.	** 9,090 ** 2,666,151	(240) (240)	8,850 2,665,911 *
53	MH 1966	8A	Total Info	MEDI-CAL UNITS - 10/01/03 to 06/30/04 TOTAL To adjust the SD/MC units as a result of disallowances identified by the county's utilization review unit.	** 2,031,454 ** 2,665,911	(1,537) (1,537)	2,029,917 * 2,664,374 *
54	MH 1966	8A	Total Info	MEDI-CAL UNITS - 10/01/03 to 06/30/04 TOTAL To adjust SD/MC units for Community Action Marin so as not to exceed total units. The adjustment was made for Catholic Charities of SF, as the service function code was not reported on the cost report. Community Action Marin (SFC 15/01) (5,912) Catholic Charities of SF (30) Total (5,942)	** 2,029,917 ** 2,664,374	(5,942) (5,942)	2,023,975 2,658,432
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MARIN COUNTY				00021	64	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO PATIENT AND OTHER PAYOR REVENUE - COUNTY</u>			
55	MH 1968	28	K	PATIENT AND OTHER PAYOR REVENUE (07/01/03 - 09/30/03)	\$ 13,752	\$ 2,262	\$ 16,014
56	MH 1968	28A	K	PATIENT AND OTHER PAYOR REVENUE (10/01/03 - 06/30/04)	35,625	1,976	37,601
				To adjust patient and other payor revenue to agree with the county's records.			
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
57	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMBURSEMENT	5,629,407	(1,677)	5,627,730
				To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.			
58	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 3,872,676	\$ 10,453	\$ 3,883,129 *
59	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT (FFP) - COUNTY	129,114	(150)	128,964
				TOTAL REIMBURSEMENT- COUNTY	4,001,790	10,304	4,012,094
60	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT (FFP) - CONTRACT PROVIDERS	\$ 2,463,336	\$ (906)	\$ 2,462,430 *
61	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT(FFP) - CONTRACT PROVIDERS	13,880	(189)	13,691 *
				TOTAL REIMBURSEMENT- CONTRACT PROVIDERS	2,477,216	(1,095)	2,476,121 *
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MARIN COUNTY				00021	64	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
62	Sch. 2	55		QUALITY ASSURANCE REVIEW RESULTS	** \$ 3,883,129	\$ (6,837)	\$ 3,876,292
				To adjust Quality Assurance Review Results as a result of the State Department of Mental Health's revised audit of the EPSDT program as reflected in the report dated March 3, 2008. The report covers the review period of April through June 2004. This adjustment reflects the revised recoupment (FFP amount). (See Adj. 64)			
63	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT (FFP) - CONTRACT PROVIDERS	** \$ 2,462,430	\$ (7,634)	\$ 2,454,796
	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT(FFP) - CONTRACT PROVIDERS	** 13,691		13,691
				TOTAL REIMBURSEMENT- CONTRACT PROVIDERS	** \$ 2,476,121	\$ (7,634)	\$ 2,468,487
				To adjust the FFP reimbursement for the following contract provider to the FFP contract maximum.			
				Full Circle Program (LE #625) \$ (7,634)			
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
64				TOTAL EPSDT SGF	\$ 1,058,108	\$ (4,732)	\$ 1,053,376
				To adjust Total EPSDT SGF as a result of the State Department of Mental Health's revised audit of the EPSDT program as reflected in the report dated March 3, 2008. The report covers the review period of April through June 2004. This adjustment reflects the revised recoupment (SGF amount). (See Adj. 62)			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

MARIN COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SHORT-DOYLE/MEDI-CAL PROGRAM
FINDINGS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE 30, 2004

FINDING 1 – PROPER REPORTING OF CONSERVATORSHIP COST

The County reported the conservatorship cost AMOUNTING TO \$339,631 by factoring it into the Administration and Direct Services line of the cost report. The improper treatment of the conservatorship cost is a repetition of the prior audit finding noted in the FY 2002-03 audit report to which the County concurred to have inadvertently allocated to Administration. Likewise, it was pointed out that conservatorship cost is a support service that is not reimbursable through the cost report. Again, an adjustment was made to reclassify the cost to Mode 60 – Support Services.

AUDIT AUTHORITY:

DMH Letter 94-15, dated July 26, 1994
Fiscal Year 2003/04 Cost Report Instruction Manual, CFRS Appendix F-3
California Code of Regulations, Title 9, Section 640

RECOMMENDATION:

We recommend that the County exercise oversight and review procedures that would ensure proper treatment of conservatorship cost and resolution of the audit findings.

AUDITEE'S RESPONSE:

We concur with the finding.

MARIN COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SHORT-DOYLE/MEDI-CAL PROGRAM
FINDINGS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE 30, 2004

FINDING 2 – FFP CONTRACT MAXIMUM

Full Circle Program, one of the County's contract providers, has a FFP contract maximum less than its FFP reimbursable cost amounting to \$7,634. In the prior year audit, four of the County's contract providers have FFP contract maximum less than its FFP reimbursable cost totaling \$69,303. The County concurred with the prior audit finding relative to FFP contract maximum.

AUDIT AUTHORITY:

Various provider contracts

RECOMMENDATION:

The County should consistently review the maximum amount payable as stipulated in the provider's contract and ensure that the maximum payable amount does not fall below reimbursable cost.

AUDITEE'S RESPONSE:

We concur with this finding.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS
MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: MARIN
County Code: 21

Legal Entity: MARIN COUNTY		A	B	C
Legal Entity Number: 00021		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	9,667,592	14,240,469	23,908,061
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(9,168,530)	(9,168,530)
4	Other Adjustments from MH 1962		(1,476,975)	(1,476,975)
5	Total Costs Before Medi-Cal Adjustments	9,667,592	3,594,964	13,262,556
6	Medi-Cal Adjustments from MH 1961		23,784	23,784
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			13,286,340
Administrative Costs (County Only)				
9	SD/MC Administration			1,743,708
10	Healthy Families Administration			55,661
11	Non-SD/MC Administration			1,299,471
12	Total Administrative Costs			3,098,840
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			95,189
14	Other SD/MC Utilization Review			33,992
15	Non-SD/MC Utilization Review			81,521
16	Total Utilization Review Costs			210,702
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			9,976,798
19	Total Costs - Lines 9 through 18			13,286,340

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
MEDI-CAL ADJUSTMENTS TO COSTS
MH 1961 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: MARIN
County Code: 21

Legal Entity: MARIN COUNTY		A	B	C
Legal Entity Number: 00021		Salaries and Benefits	Other	Total Adjustments
1	Current year depreciation added back		23,784	23,784
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		23,784	23,784

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
OTHER ADJUSTMENTS
MH 1962 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: MARIN
County Code: 21

Legal Entity: MARIN COUNTY		A	B	C
Legal Entity Number: 00021		Salaries and Benefits	Other	Total Adjustments
1	Acct 3179 MC I/P Exp		(1,383,396)	(1,383,396)
2	Acct 3179 MC I/P Exp Contract provider		157,494	157,494
3	Acct 3181 Realignment-State Hospital		(251,073)	(251,073)
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		(1,476,975)	(1,476,975)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
ALLOCATION OF COSTS TO MODES OF SERVICE
MH 1964 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: MARIN
County Code: 21

Legal Entity: MARIN COUNTY		A
Legal Entity Number: 00021		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	9,976,798
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	77,429
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	1,055,445
5	Outpatient Services (Mode 15 Program 1 + Program 2)	8,316,065
6	Outreach Services (Mode 45)	188,227
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	339,631
9	Total - Lines 2 through 8	9,976,797

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

PAGE 1 OF 1

FISCAL YEAR 2003 - 2004

County: MARIN
County Code: 21

CR

Legal Entity: MARIN COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00021			Service	Service	Service	Service	Service	Service
Mode: 05 - Hospital Inpatient (SFC 10-19)		Mode Total	Function	Function	Function	Function	Function	Function
			10					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		116					
3	Gross Cost	77,429	77,429					
4	Cost per Unit		667.49					
5	SMA per Unit		873.40					
6	Published Charge per Unit		873.40					
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03						
8A		10/01/03 - 06/30/04						
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						
9A		10/01/03 - 06/30/04						
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03						
10A		10/01/03 - 06/30/04						
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03						
11A		10/01/03 - 06/30/04						
12	Non-Medi-Cal Units		116					
13	Medi-Cal Costs	07/01/03 - 09/30/03						
13A		10/01/03 - 06/30/04						
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03						
14A		10/01/03 - 06/30/04						
15	Medi-Cal Published Charges	07/01/03 - 09/30/03						
15A		10/01/03 - 06/30/04						
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03						
17A		10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03						
18A		10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03						
19A		10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC (Children) Costs	07/01/03 - 09/30/03						
21A		10/01/03 - 06/30/04						
22	Enhanced SD/MC (Children) SMA Upper Limits	07/01/03 - 09/30/03						
22A		10/01/03 - 06/30/04						
23	Enhanced SD/MC (Children) Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04						
24	Enhanced SD/MC (Children) Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03						
29A		10/01/03 - 06/30/04						
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03						
30A		10/01/03 - 06/30/04						
31	Healthy Families Published Charges	07/01/03 - 09/30/03						
31A		10/01/03 - 06/30/04						
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		77,429	77,429				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: MARIN
County Code: 21

CR

Legal Entity: MARIN COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00021			Service	Service	Service	Service	Service	Service
Mode: 10 - Day Services		Mode Total	Function	Function	Function	Function	Function	Function
			25					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		12,261					
3	Gross Cost	1,055,445	1,055,445					
4	Cost per Unit		86.08					
5	SMA per Unit		85.68					
6	Published Charge per Unit		99.20					
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03	1,449					
8A		10/01/03 - 06/30/04	3,904					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03	91					
9A		10/01/03 - 06/30/04	93					
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03						
10A		10/01/03 - 06/30/04	4					
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03	5					
11A		10/01/03 - 06/30/04	20					
12	Non-Medi-Cal Units		6,695					
13	Medi-Cal Costs	07/01/03 - 09/30/03	124,732	124,732				
13A		10/01/03 - 06/30/04	336,062	336,062				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	124,150	124,150				
14A		10/01/03 - 06/30/04	334,495	334,495				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	143,741	143,741				
15A		10/01/03 - 06/30/04	387,277	387,277				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	7,833	7,833				
17A		10/01/03 - 06/30/04	8,006	8,006				
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	7,797	7,797				
18A		10/01/03 - 06/30/04	7,968	7,968				
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	9,027	9,027				
19A		10/01/03 - 06/30/04	9,226	9,226				
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03						
21A		10/01/03 - 06/30/04	344	344				
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03						
22A		10/01/03 - 06/30/04	343	343				
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04	397	397				
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03	430	430				
29A		10/01/03 - 06/30/04	1,722	1,722				
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	428	428				
30A		10/01/03 - 06/30/04	1,714	1,714				
31	Healthy Families Published Charges	07/01/03 - 09/30/03	496	496				
31A		10/01/03 - 06/30/04	1,984	1,984				
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		576,315	576,315				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: MARIN
County Code: 21

Legal Entity: MARIN COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00021			Mode Total	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)				Function	Function	Function	Function	Function	Function
			01	30	60	70			
1	Allocation Percentage		100.00%	19.14%	53.90%	24.80%	2.15%		
2	Total Units			836,857	1,829,866	454,238	48,860		
3	Gross Cost		8,041,909	1,539,520	4,334,911	1,994,492	172,986		
4	Cost per Unit			1.84	2.37	4.39	3.54		
5	SMA per Unit			1.83	2.36	4.37	3.52		
6	Published Charge per Unit			2.12	2.73	5.06	4.08		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		127,535	197,744	62,109	6,910		
8A		10/01/03 - 06/30/04		376,419	784,293	214,784	15,040		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03			240	17,175	235		
9A		10/01/03 - 06/30/04		150	240	48,959			
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03		1,175	380				
10A		10/01/03 - 06/30/04		4,798	8,210	480			
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04			30				
11		10/01/03 - 09/30/03		3,203	6,856	595	30		
11A	Healthy Families (SED) Units	10/01/03 - 06/30/04		18,508	47,329	1,290			
12		Non-Medi-Cal Units		305,069	784,574	108,816	26,645		
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,000,246	234,619	468,451	272,711	24,464		
13A		10/01/03 - 06/30/04	3,546,783	692,477	1,857,972	943,085	53,248		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	995,804	233,389	466,676	271,416	24,323		
14A		10/01/03 - 06/30/04	3,531,325	688,847	1,850,931	938,606	52,941		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,152,680	270,374	539,841	314,272	28,193		
15A		10/01/03 - 06/30/04	4,087,298	798,008	2,141,120	1,086,807	61,363		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	76,813		569	75,413	832		
17A		10/01/03 - 06/30/04	215,816	276	569	214,972			
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	76,448		566	75,055	827		
18A		10/01/03 - 06/30/04	214,792	275	566	213,951			
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	88,520		655	86,906	959		
19A		10/01/03 - 06/30/04	248,706	318	655	247,733			
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	3,062	2,162	900				
21A		10/01/03 - 06/30/04	30,384	8,827	19,449	2,108			
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	3,047	2,150	897				
22A		10/01/03 - 06/30/04	30,254	8,780	19,376	2,098			
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	3,528	2,491	1,037				
23A		10/01/03 - 06/30/04	35,014	10,172	22,413	2,429			
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04	132			132			
26		Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04	131			131		
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04	152			152			
28		Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03	24,853	5,892	16,242	2,613	106		
29A		10/01/03 - 06/30/04	151,834	34,048	112,121	5,664			
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	24,747	5,861	16,180	2,600	106		
30A		10/01/03 - 06/30/04	151,203	33,870	111,696	5,637			
31	Healthy Families Published Charges	07/01/03 - 09/30/03	28,640	6,790	18,717	3,011	122		
31A		10/01/03 - 06/30/04	174,973	39,237	129,208	6,527			
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		2,991,987	581,219	1,858,638	477,795	94,335		

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: MARIN County Code: 21			ASO		ASO	MHS	MHS	MHS	MHS
Legal Entity: MARIN COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00021				Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 2)			Mode Total	Function	Function	Function	Function	Function	Function
				10	60	31	32	33	34
1	Allocation Percentage		100.00%	5.48%	0.28%	10.62%	21.01%	8.79%	13.89%
2	Total Units			12,420	165	30,825	86,040	31,860	56,685
3	Gross Cost		274,156	15,033	771	29,107	57,607	24,094	38,075
4	Cost per Unit			1.21	4.67	0.94	0.67	0.76	0.67
5	SMA per Unit			2.36	4.37	2.36	2.36	2.36	2.36
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		2,910	45	7,695	22,320	6,760	17,430
8A		10/01/03 - 06/30/04		9,510	120	19,870	62,580	24,560	38,115
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC Units	07/01/03 - 09/30/03					240		
10A		10/01/03 - 06/30/04					300		300
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							360
11A		10/01/03 - 06/30/04					180		
12	Non-Medi-Cal Units					3,260	420	540	480
13	Medi-Cal Costs	07/01/03 - 09/30/03	65,925	3,522	210	7,266	14,944	5,112	11,708
13A		10/01/03 - 06/30/04	197,213	11,511	561	18,763	41,900	18,573	25,602
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	189,548	6,868	197	18,160	52,675	15,954	41,135
14A		10/01/03 - 06/30/04	554,618	22,444	524	46,893	147,689	57,962	89,951
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	161				161		
21A		10/01/03 - 06/30/04	402				201		202
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	566				566		
22A		10/01/03 - 06/30/04	1,416				708		708
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	242						242
29A		10/01/03 - 06/30/04	121				121		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	850						850
30A		10/01/03 - 06/30/04	425				425		
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		10,092			3,078	281	408	322

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: MARIN
County Code: 21

MHS

Legal Entity: MARIN COUNTY		H	I	J	K	L	M	N
Legal Entity Number: 00021		Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 2)		Function	Function	Function	Function	Function	Function	Function
1	Allocation Percentage	60						
2	Total Units	39.93%						
3	Gross Cost	59,005						
4	Cost per Unit	109,469						
5	SMA per Unit	1.86						
6	Published Charge per Unit	4.37						
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03	12,485					
8A		10/01/03 - 06/30/04	43,285					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						
9A		10/01/03 - 06/30/04						
10	Enhanced SD/MC Units	07/01/03 - 09/30/03						
10A		10/01/03 - 06/30/04						
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03						
11A		10/01/03 - 06/30/04						
12	Non-Medi-Cal Units		3,235					
13	Medi-Cal Costs	07/01/03 - 09/30/03	23,163					
13A		10/01/03 - 06/30/04	80,304					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	54,559					
14A		10/01/03 - 06/30/04	189,155					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03						
15A		10/01/03 - 06/30/04						
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03						
17A		10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03						
18A		10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03						
19A		10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03						
21A		10/01/03 - 06/30/04						
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03						
22A		10/01/03 - 06/30/04						
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04						
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03						
29A		10/01/03 - 06/30/04						
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03						
30A		10/01/03 - 06/30/04						
31	Healthy Families Published Charges	07/01/03 - 09/30/03						
31A		10/01/03 - 06/30/04						
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		6,002					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: MARIN		CR		CR			
County Code: 21							
Legal Entity: MARIN COUNTY		A	B	C	D	E	G
Legal Entity Number: 00021			Service	Service	Service	Service	Service
Mode: 45 - Outreach		Mode Total	Function	Function	Function	Function	Function
			10	20			
1	Allocation Percentage	97.04%	24.03%	73.01%			
2	Total Units		288,795	294,631			
3	Gross Cost	188,227	45,233	137,424			
4	Cost per Unit		0.16	0.47			
5	Non-Medi-Cal Units		288,795	294,631			
6	Non-Medi-Cal Costs	182,657	45,233	137,424			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT
MH 1968 (08/04)

FISCAL YEAR 2003 - 2004

County: MARIN County Code: 21			REIMBURSEMENT TYPE				PC	SMA			Costs		
Legal Entity: MARIN COUNTY			A	B	C	D	E	F	G	H	I	J	K
Legal Entity Number: 00021			Mode 55			Total MAA	Total Inpatient Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col. I + Col. J)
			S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29								
1	Medi-Cal Costs	07/01/03 - 09/30/03							124,732	1,000,246	1,124,978	65,925	1,190,904
1A		10/01/03 - 06/30/04							336,062	3,546,783	3,882,845	197,213	4,080,058
2	Medi-Cal SMA	07/01/03 - 09/30/03							124,150	995,804	1,119,955	189,548	1,309,502
2A		10/01/03 - 06/30/04							334,495	3,531,325	3,865,820	554,618	4,420,438
3	Medi-Cal P. C.	07/01/03 - 09/30/03							143,741	1,152,680	1,296,420		1,296,420
3A		10/01/03 - 06/30/04							387,277	4,087,298	4,474,575		4,474,575
4	Medi-Cal N. R.	07/01/03 - 09/30/03											
4A		10/01/03 - 06/30/04											
5	Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03							124,150	995,804	1,119,955	65,925	1,185,880
5A		10/01/03 - 06/30/04							334,495	3,531,325	3,865,820	197,213	4,063,033
6	Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03							7,833	76,813	84,647		84,647
6A		10/01/03 - 06/30/04							8,006	215,816	223,822		223,822
7	Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03							7,797	76,448	84,245		84,245
7A		10/01/03 - 06/30/04							7,968	214,792	222,760		222,760
8	Medicare/Medi-Cal Crossover P. C.	07/01/03 - 09/30/03							9,027	88,520	97,547		97,547
8A		10/01/03 - 06/30/04							9,226	248,706	257,931		257,931
9	Medicare/Medi-Cal Crossover N. R.	07/01/03 - 09/30/03											
9A		10/01/03 - 06/30/04											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/03 - 09/30/03							7,797	76,448	84,245		84,245
10A		10/01/03 - 06/30/04							7,968	214,792	222,760		222,760
11	Total SD/MC + Crossover Gross Reim.	07/01/03 - 09/30/03							131,947	1,072,253	1,204,200	65,925	1,270,125
11A		10/01/03 - 06/30/04							342,463	3,746,117	4,088,580	197,213	4,285,793
12	Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03								3,062	3,062	161	3,222
12A		10/01/03 - 06/30/04							344	30,384	30,728	402	31,130
13	Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03								3,047	3,047	566	3,613
13A		10/01/03 - 06/30/04							343	30,254	30,596	1,416	32,012
14	Enhanced SD/MC (Children) P. C.	07/01/03 - 09/30/03								3,528	3,528		3,528
14A		10/01/03 - 06/30/04							397	35,014	35,411		35,411
15	Enhanced SD/MC (Children) N. R.	07/01/03 - 09/30/03											
15A		10/01/03 - 06/30/04											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/03 - 09/30/03								3,047	3,047	161	3,208
16A		10/01/03 - 06/30/04							343	30,254	30,596	402	30,999
17	Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04								132	132		132
18	Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04								131	131		131
19	Enhanced SD/MC (Refugees) P. C.	07/01/03 - 06/30/04								152	152		152
20	Enhanced SD/MC (Refugees) N. R.	07/01/03 - 06/30/04											
21	Total Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03							131,947	1,075,300	1,207,247	66,086	1,273,333
21A	(Excludes Refugees)	10/01/03 - 06/30/04							342,806	3,776,370	4,119,176	197,616	4,316,792
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/03 - 06/30/04								131	131		131
23	Healthy Families Cost	07/01/03 - 09/30/03							430	24,853	25,283	242	25,525
23A		10/01/03 - 06/30/04							1,722	151,834	153,555	121	153,676
24	Healthy Families SMA	07/01/03 - 09/30/03							428	24,747	25,176	850	26,025
24A		10/01/03 - 06/30/04							1,714	151,203	152,917	425	153,342
25	Healthy Families P. C.	07/01/03 - 09/30/03							496	28,640	29,136		29,136
25A		10/01/03 - 06/30/04							1,984	174,973	176,957		176,957
26	Healthy Families N. R.	07/01/03 - 09/30/03											
26A		10/01/03 - 06/30/04											
27	Healthy Families Gross Reim.	07/01/03 - 09/30/03							428	24,747	25,176	242	25,418
27A		10/01/03 - 06/30/04							1,714	151,203	152,917	121	153,037
	Less: Patient and Other Payor Revenue												
28	SD/MC + Crossover Revenue	07/01/03 - 09/30/03								16,014	16,014		16,014
28A		10/01/03 - 06/30/04								37,601	37,601		37,601
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03							131,947	1,059,286	1,191,233	66,086	1,257,319
35A		10/01/03 - 06/30/04							342,806	3,738,769	4,081,575	197,616	4,279,191
36	Net Due - Enhanced SD/MC (Refugees)									131	131		131
37	Net Due - Healthy Families	07/01/03 - 09/30/03							428	24,747	25,176	242	25,418
37A		10/01/03 - 06/30/04							1,714	151,203	152,917	121	153,037
	Amount Negotiated Rates Exceed Costs												
38	SD/MC (Includes Children)	07/01/03 - 09/30/03											
38A		10/01/03 - 06/30/04											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/03 - 09/30/03											
40A		10/01/03 - 06/30/04											

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT
MH 1979 (08/04)

FISCAL YEAR 2003 - 2004

County: MARIN
County Code: 21

Legal Entity: MARIN COUNTY		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00021		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	Variable % FFP	75.00% FFP	Total FFP
	SD/MC Administrative Reimbursement (County Only)										
1	County SD/MC Direct Service Gross Reimbursement			5,590,256	5,590,256						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		1,014,360	4,613,370	5,627,730						
3	Total Medi-Cal Direct Service Gross Reimbursement				11,217,986						
4	Medi-Cal Administrative Reimbursement Limit				1,682,698						
5	Medi-Cal Administration				1,743,708						
6	Medi-Cal Administrative Reimbursement				1,682,698	841,349					841,349
	Healthy Families Administrative Reimbursement (County Only)										
7	County Healthy Families Direct Service Gross Reimbursement			178,455	178,455						
7A	Contract Providers Healthy Families Direct Service Gross Reim.			21,062	21,062						
7B	Total Healthy Families Direct Service Gross Reimbursement				199,517						
8	Healthy Families Administrative Reimbursement Limit				19,952						
9	Healthy Families Administration				55,661						
10	Healthy Families Administrative Reimbursement				19,952				12,969		12,969
	SD/MC Net Reimbursement for MAA										
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				95,189					71,392	71,392
15	Other SD/MC Utilization Review (County Only)				33,992	16,996					16,996
16	SD/MC Net Reimbursement for Direct Services			1,254,111	1,254,111		681,610				681,610
16A				4,248,192	4,248,192			2,249,418			2,249,418
17	Enhanced SD/MC Net Reimb. (Children)			3,208	3,208				2,085		2,085
17A				30,999	30,999				20,149		20,149
18	Enhanced SD/MC Net Reimb. (Refugees)			131	131				131		131
19	Total SD/MC Reimbursement Before Excess FFP										3,883,129
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										3,883,129
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										3,883,129
24	Healthy Families Net Reimbursement			25,418	25,418				16,521		16,521
24A				153,037	153,037				99,474		99,474
25	Total Healthy Families Reimbursement Before Excess FFP										128,964
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										128,964